

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2015 Legislative Day No. 11

Resolution No. 40-15

Mr. Tom Quirk, Councilman

By the County Council, June 1, 2015

A RESOLUTION to approve the refund of certain real property taxes collected from Mildred Rivera-Rau, who is entitled to a partial exemption from State and County real property taxes by reason of the exemption afforded to blind persons under State law.

WHEREAS, Section 7-207(b), Tax-Property Article of the Annotated Code of Maryland, provides for a partial real property tax exemption to be allowed certain blind persons; and

WHEREAS, Section 7-207(f) of said Article allows the governing body of a county, by law, to authorize a refund of all taxes collected on real property in the taxable years in which an exemption was authorized but not granted; and

WHEREAS, Section 11-2-106 of the Baltimore County Code authorizes the County Council to refund taxes to a taxpayer, in accordance with the State statute, for a period not exceeding three years preceding the date of application for the refund; and

WHEREAS, Mildred Rivera-Rau, has met the criteria of a blind individual established by Section 7-207 of the Tax-Property Article, and has applied to the County, on May 11, 2015, for a refund of taxes, now, therefore

BE IT RESOLVED BY THE COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND, that pursuant to said State statutes, it is hereby determined that Mildred Rivera-Rau, by reason of blindness, is entitled to a partial exemption and to a refund of county real property taxes as to her legal residence known as 1266 Maple Avenue, Halethorpe, Maryland 21227 (Property No. 13-01-540000); and

BE IT FURTHER RESOLVED, that the County Council approves the refund of County real property taxes calculated in accordance with Section 7-207 and Section 11-2-106 for the period from October 3, 2013 to April 7, 2015; and

BE IT FURTHER RESOLVED, that a copy of this Resolution be forwarded to Mildred Rivera-Rau, the Office of Budget and Finance and the State Department of Assessments and Taxation.